

**Illinois Department of Revenue
Regulations**

Title 86 Part 215 Section 215.110 Representation of the Taxpayer Before the Informal Conference Board
--

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 215
INFORMAL CONFERENCE BOARD**

Section 215.110 Representation of the Taxpayer Before the Informal Conference Board

A taxpayer may represent himself or herself or may be represented by any person of the taxpayer's choice during the informal conference process. A taxpayer's chosen representative before the ICB need not be an attorney. However, any person purporting to act in a representative capacity must file a duly executed Power of Attorney on a form prescribed by the Department, or must file a copy of a previously submitted executed Power of Attorney on a form prescribed by the Department, before that person will be allowed to represent the taxpayer before the ICB. Powers of Attorney filed as part of the informal conference process shall be good for that function only and shall not authorize representation or require Department notice for any other purpose following service of a final decision by the ICB.

(Source: Amended at 31 Ill. Reg. 8535, effective June 1, 2007)